

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS EIGHTY-
FIRST OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE
OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S)
ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE
EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS
OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIN ECKOLS, AT (214) 746-7700.**

WEIL, GOTSHAL & MANGES LLP
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New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Shai Y. Waisman

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**
: **Debtors.** : **(Jointly Administered)**
-----X

**NOTICE OF HEARING ON DEBTORS' EIGHTY-FIRST
OMNIBUS OBJECTION TO CLAIMS (DUPLICATIVE CLAIMS)**

PLEASE TAKE NOTICE that on January 13, 2011, Lehman Brothers Holdings
Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in
possession (collectively, the "Debtors"), filed their eighty-first omnibus objection to claims (the
"Debtors' Eighty-First Omnibus Objection to Claims"), and that a hearing (the "Hearing") to

consider the Debtors' Eighty-First Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **March 3, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors' Eighty-Derivative Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Elisabeth Gasparini, Esq. and Andrea Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **February 14, 2011 at 4:00**

p.m. (Eastern Time) (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors’ Eighty-First Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors’ Eighty-First Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: January 13, 2011
New York, New York

/s/ Shai Y. Waisman
Shai Y. Waisman

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Shai Y. Waisman

Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11 Case No.
:
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
:
Debtors. : (Jointly Administered)
-----X

**DEBTORS' EIGHTY-FIRST OMNIBUS
OBJECTION TO CLAIMS (DUPLICATIVE CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE
CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING
THIS EIGHTY-FIRST OMNIBUS OBJECTION TO CLAIMS
SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR
NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS
OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO
TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR
CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIN ECKOLS, AT (214) 746-7700.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), respectfully represent:

Relief Requested

1. The Debtors file this eighty-first omnibus objection to claims (the "Eighty-First Omnibus Objection to Claims"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and this Court's order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the "Procedures Order") [Docket No. 6664], seeking disallowance and expungement of the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed under the heading "*Claims to be Disallowed and Expunged*" (collectively, the "Duplicative Claims") are duplicative, either entirely or in substance, of the corresponding claims identified under the heading "*Surviving Claims*" (collectively, the "Surviving Claims"). The Debtors seek the disallowance and expungement from the Court's claims register of the Duplicative Claims and preservation of the Debtors' right to later object to any Surviving Claim on any other basis.

3. This Eighty-First Omnibus Objection to Claims does not affect any of the Surviving Claims and does not constitute any admission or finding with respect to

any of the Surviving Claims. Further, the Debtors reserve all their rights to object on any other basis to any Duplicative Claim as to which the Court does not grant the relief requested herein.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for the Southern District of New York (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Duplicative Claims Should Be Disallowed and Expunged

9. In reviewing the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent, the Debtors have identified the claims on Exhibit A as Duplicative Claims that are either exact duplicates or are in substance duplicates of the corresponding Surviving Claims. Specifically, the Duplicative Claims were filed by the same claimants against the same Debtors, in most instances for the same dollar amounts, and on account of the same obligations as the corresponding Surviving Claims.

10. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

11. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Accordingly, courts in the Southern District of New York

routinely disallow and expunge duplicative claims filed by the same creditor against the same debtors. *See, e.g., In re Worldcom, Inc.*, Case No. 02-13533 (AJG), 2005 WL 3875191, at *8 (Bankr. S.D.N.Y. June 3, 2005) (expunging duplicate claim); *In re Best Payphones, Inc.*, Case No. 01-15472, 2002 WL 31767796, at *4, 11 (Bankr. S.D.N.Y. Dec. 11, 2002) (expunging duplicate claim); *In re Drexel Burnham Lambert Group, Inc.*, 148 B.R. 993, 1001-02 (S.D.N.Y. 1992) (dismissing duplicate claim).

12. The Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). Elimination of redundant claims will also enable the Debtors to maintain a claims register that more accurately reflects the proper claims existing against the Debtors.

13. Accordingly, to avoid the possibility of a creditor receiving duplicative or multiple recoveries on its claim, the Debtors request that the Court disallow and expunge in their entirety the Duplicative Claims listed on Exhibit A.¹ The Surviving Claims will remain on the claims register subject to further objections on any other basis.

Notice

14. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Eighty-First Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the attorneys for the Creditors’ Committee; (iii) the Securities and

¹ Where a creditor has filed different documentation in support of the Duplicative Claim and the Surviving Claim, the Debtors will treat all documentation filed with the claims as having been filed in support of the Surviving Claim.

Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]. The Debtors submit that no other or further notice need be provided.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just.

Dated: January 13, 2011
New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	ANTHRACITE RATED INVESTMENTS (JERSEY) LIMITED ATTN: APRIL CROWTHER 18-22 GRENVILLE STREET JERSEY, JE4 8PX UNITED KINGDOM	09/18/2009		19710	\$13,404,919.19*	ANTHRACITE RATED INVESTMENTS (JERSEY) LIMITED MIFA CORP J2, 22 GRENVILLE STREET ST HELIER JERSEY, JE4 8PX UNITED KINGDOM	09/15/2009	08-13555 (JMP)	12709	\$13,404,919.19
2	BANK OF VALLETTA P.L.C. C/O DAY PITNEY LLP ATTN: RONALD S. BEACHER, ESQ. 7 TIMES SQUARE NEW YORK, NY 10036-7311	10/30/2009	08-13555 (JMP)	59004	\$12,279,681.00*	BANK OF VALLETTA P.L.C. C/O DAY PITNEY LLP ATTN: RONALD S. BEACHER, ESQ. 7 TIMES SQUARE NEW YORK, NY 10036-7311	10/30/2009	08-13555 (JMP)	58114	\$12,279,681.00*
3	BEHEERMIJ L. KAMP BV EAGLELAAN 49 LELYSTAD, 8241 AK NETHERLANDS	10/30/2009		57413	\$141,000.00	BEHEERMIJ L. KAMP BV EAGLELAAN 49 LELYSTAD, 8241 AK NETHERLANDS	10/30/2009	08-13555 (JMP)	57414	\$141,000.00
4	BEMO EUROPE 49 AVENUE IENA PARIS, 75116 FRANCE	10/30/2009	08-13555 (JMP)	57879	\$691,582.50	BEMO EUROPE 49 AVENUE IENA PARIS, 75116 FRANCE	10/29/2009	08-13555 (JMP)	56086	\$691,582.50
5	BHATTAL, JASJIT S. 64 CHUNG HOM KOK ROAD HONG KONG	09/22/2009	08-13555 (JMP)	28293	\$10,950.00	BHATTAL, JASJIT S. 64 CHUNG HOM KOK ROAD HONG KONG, CHINA	09/21/2009	08-13555 (JMP)	24332	\$10,950.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
6	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	10/26/2010	09-10558 (JMP)	67173	\$849,418.00	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	11/16/2010	09-10558 (JMP)	67203	\$849,418.00
7	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	10/26/2010	09-10558 (JMP)	67174	\$208,180.00	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	11/16/2010	09-10558 (JMP)	67201	\$208,180.00
8	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	10/26/2010	09-10558 (JMP)	67175	\$802,988.00	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	11/16/2010	09-10558 (JMP)	67205	\$802,988.00
9	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	10/26/2010	09-10558 (JMP)	67176	\$684,508.00	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	11/16/2010	09-10558 (JMP)	67204	\$684,508.00
10	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	10/26/2010	09-10558 (JMP)	67177	\$901,898.00	BOILERMAKER- BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101	11/16/2010	09-10558 (JMP)	67202	\$901,898.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
11	BURKE, KENNETH C. ZOAR, DEVENISH ROAD ASCOT BERKSHIRE, SL5 9QP UNITED KINGDOM	09/21/2009		24953	\$348,921.00	BURKE, KENNETH C. ZOAR DEVENISH ROAD ASCOT BERKSHIRE, SL5 9QP UNITED KINGDOM	09/21/2009	08-13555 (JMP)	24957	\$348,921.00
12	BURKE, KENNETH C. ZOAR, DEVENISH ROAD ASCOT BERKSHIRE, SL5 9QP UNITED KINGDOM	09/21/2009		24954	\$348,921.00	BURKE, KENNETH C. ZOAR DEVENISH ROAD ASCOT BERKSHIRE, SL5 9QP UNITED KINGDOM	09/21/2009	08-13555 (JMP)	24957	\$348,921.00
13	BURKE, KENNETH C. ZOAR, DEVENISH ROAD ASCOT BERKSHIRE, SL5 9QP UNITED KINGDOM	09/21/2009		24955	\$348,921.00	BURKE, KENNETH C. ZOAR DEVENISH ROAD ASCOT BERKSHIRE, SL5 9QP UNITED KINGDOM	09/21/2009	08-13555 (JMP)	24957	\$348,921.00
14	BURKE, KENNETH C. ZOAR, DEVENISH RD ASCOT BERKSHIRE, 5L5 9OP UNITED KINGDOM	09/21/2009		24956	\$348,921.00	BURKE, KENNETH C. ZOAR DEVENISH ROAD ASCOT BERKSHIRE, SL5 9QP UNITED KINGDOM	09/21/2009	08-13555 (JMP)	24957	\$348,921.00
15	CADET, PIERRE ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33340	\$504.00	CADET, PIERRE ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009	08-13555 (JMP)	19099	\$504.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
16	CARRERA ZAYAS, JULIO & SAUCA IBANEZ, CARMEN C/GERARDO CORDON 51. PISO 10 E MADRID, 28017 SPAIN	11/02/2009	08-13555 (JMP)	61047	\$169,812.00	ZAYAS, JULIO CARRERA & IBANEZ, CARMEN SAUCA C/ GERARDO CORDON 51. PISO 10 E MADRID, 28017 SPAIN	10/30/2009	08-13555 (JMP)	59049	\$169,812.00
17	CARUALHO TALHADAS, ANIBAL AVENIDA ARRIAGA-73- R/CHAO EDIFICIO MARINA CLUB FUNCHAL, 4000-060 PORTUGAL	10/27/2009	08-13555 (JMP)	49836	\$283,756.55	CARVALHO TALHADAS, ANIBAL AVENIDA ARRIAGA 73, ED MARINA CLUB R/C LOYAL 1 FUNCHAL, 9000-060 PORTUGAL	10/21/2009	08-13555 (JMP)	43156	\$283,756.55
18	CARUALHO TALHADAS, ANIBAL AVENIDA ARRIAGA-73- R/CHAO EDIFICIO MARINA CLUB FUNCHAL, 4000-060 PORTUGAL	10/27/2009	08-13555 (JMP)	49858	\$283,756.55	CARVALHO TALHADAS, ANIBAL AVENIDA ARRIAGA 73, ED MARINA CLUB R/C LOYAL 1 FUNCHAL, 9000-060 PORTUGAL	10/21/2009	08-13555 (JMP)	43156	\$283,756.55
19	CHECO, MANUEL NYPD PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33406	\$1,188.00	CHECO, MANUEL ATTN: NADINE POPE NYPD PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19015	\$1,188.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
20	CIGANEK, THOMAS PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET - 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33407	\$1,188.00	CIGANEK, THOMAS ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19014	\$1,188.00
21	CUMNOR CONSTRUCTION LTD PENSION PLAN REF INDEPENDENT TTEE CO LTD 35 FITZWILLIAM ST UPPER DUBLIN, 2 IRELAND	10/26/2009	08-13555 (JMP)	45851	\$447,000.00	CUMNOR CONTRUCTION LTD PENSION PLAN REF INDEPENEDNT TTEE CO LTD 35 FITZWILLIAM ST UPPER DUBLIN 2 DUBLIN 2, IRELAND	10/21/2009	08-13555 (JMP)	43188	\$447,000.00
22	D'AMBROSI, CARLO PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET - 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33409	\$396.00	D'AMBROSI, CARLO ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET NEW YORK, NY 10007	09/18/2009		19012	\$396.00
23	DANIEL, CYNTHIA ZAMORA 2373 BROADWAY UNIT P8 NEW YORK, NY 10024	09/22/2009		32791	\$348,018.17	ZAMORA, CYNTHIA C. 2373 BROADWAY UNIT P8 NEW YORK, NY 10024	09/22/2009	08-13555 (JMP)	32793	\$348,018.17

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
24	DANIEL, CYNTHIA ZAMORA 2373 BROADWAY UNIT P8 NEW YORK, NY 10024	09/22/2009	08-13555 (JMP)	32792	\$348,018.17	ZAMORA, CYNTHIA C. 2373 BROADWAY UNIT P8 NEW YORK, NY 10024	09/22/2009	08-13555 (JMP)	32793	\$348,018.17
25	DE CLERCQ ZUBLI, P.J. & RAMJOIE, E. HOGE HAAR 53 SCHILDE, B-2970 BELGIUM	11/02/2009	08-13555 (JMP)	61237	\$70,905.00	DE CLERCQ ZUBLI, P.J. & E. RAMJOIE HOGE HAAR 53 SCHILDE, 2970 BELGIUM	10/27/2009	08-13555 (JMP)	48686	\$70,905.00
26	DELVAI, KAREN POSTSTRASSE 22 HE FRANKFURT, 60329 GERMANY	08/13/2009		8121	Undetermined	DELVAI, KAREN POSTSTRASSE 22 HE FRANKFURT, 60329 GERMANY	08/13/2009	08-13555 (JMP)	8119	\$29,847.00
27	DOSSIS, S.L. AVDA. DIAGONAL, 601, 5-A BARCELONA, 08028 SPAIN	10/29/2009	08-13555 (JMP)	54835	\$42,453.00	DOSSIS, S.L. AVDA. DIAGONAL, 601, 5-A BARCELONA, 08028 SPAIN	10/23/2009	08-13555 (JMP)	44877	\$42,453.00
28	DUXERALM SEIBAHNEN GMBH OBERKRIMML 7 KRIMML, 5743 AUSTRIA	11/05/2009	08-13555 (JMP)	64767	\$43,191.00	DUXERALM SEILBAHNEN GMBH OBERKRIMML 7 KRIMML, 5743 AUSTRIA	11/03/2009	08-13555 (JMP)	64218	\$43,191.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
29	E.A. JONHER B.V. FREDERIH HENDRIDSTRAAT 2C VEEN, 4264 SR NETHERLANDS	10/22/2009	08-13555 (JMP)	44057	\$21,226.50	JONKER, E.A. FREDERIK HENDRIKSTRAAT 2 C 4264 SR VEEN, NETHERLANDS	10/16/2009	08-13555 (JMP)	40827	\$21,226.50
30	EAST BAY MUNICIPAL UTILITY DISTRICT ATTN: GARY BREAUX, DIRECTOR OF FINANCE 375 ELEVENTH STREET, MS 801 OAKLAND, CA 94607	09/22/2009	08-13888 (JMP)	32176	\$144,705.25	EAST BAY MUNICIPAL UTILITY DISTRICT ATTN: GARY BREAUX, DIRECTOR OF FINANCE 375 ELEVENTH STREET, MS 801 OAKLAND, CA 94607	09/22/2009	08-13555 (JMP)	26497	\$144,705.25
31	EINSIDLER, LEE SIDNEY FRANK IMPORTING CO., INC. 20 CEDAR STREET NEW ROCHELLE, NY 10801	09/16/2009	08-13555 (JMP)	15502	Undetermined	EINSIDLER, LEE SIDNEY FRANK IMPORTING CO., INC. 20 CEDAR STREET NEW ROCHELLE, NY 10801	09/16/2009	08-13555 (JMP)	15501	Undetermined
32	EUROSAIL-UK 2007-5NP PLC C/O WILMINGTON TRUST SP SERVICES (LONDON) LIMITED ATTN: MARTIN MCDERMOTT/MARK FILER, FIFTH FLOOR 6 BROAD STREET LONDON, EC2M 7JH UNITED KINGDOM	10/16/2009	08-13888 (JMP)	40682	\$227,329,411.39	EUROSAIL UK 2007 5NP PLC C/O WILMINGTON TRUST SP SERVICES (LONDON) LIMITED ATTN: MARTIN MCDERMOTT/MARK FILER, FIFTH FLOOR 6 BROAD STREET PLACE LONDON, EC2M 7JH UNITED KINGDOM	10/12/2009	08-13888 (JMP)	37332	\$227,329,411.30

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS				
NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
33 EUROSAIL-UK 2007-5NP PLC C/O WILMINGTON TRUST SP SERVICES (LONDON) LIMITED ATTN: MARTIN MCDERMOTT/MARK FILER, FIFTH FLOOR 6 BROAD STREET LONDON, EC2M 7JH UNITED KINGDOM	10/16/2009	08-13555 (JMP)	40683	\$227,329,411.39	EUROSAIL UK 2007 5NP PLC C/O WILMINGTON TRUST SP SERVICES (LONDON) LIMITED ATTN: MARTIN MCDERMOTT/MARK FILER, FIFTH FLOOR 6 BROAD STREET PLACE LONDON, EC2M 7JH UNITED KINGDOM	10/12/2009	08-13555 (JMP)	37337	\$227,329,411.30
34 FASTRE, FRANCOISE 'T HELLEKE 1 KORTRIJK, 8500 BELGIUM	11/09/2009	08-13555 (JMP)	65171	Undetermined	FASTRE, FRANCOISE 'T HELLEKE 1 KORTRIJK, 8500 BELGIUM	10/28/2009	08-13555 (JMP)	51715	Undetermined
35 FERNANDEZ ALONSO, MARISOL VIRGILIO FERNANDEZ DEL REAL C/PALOMAS #12 MARFIL GUANAJUATO, GTO, 36250 MEXICO	10/28/2009	08-13555 (JMP)	51792	\$31,219.23	FERNANDEZ ALONSO, MARISOL VIRGILIO FERNANDEZ DEL REAL C/PALOMAS #12 MARFIL GUANAJUATO, GTO, 36250 MEXICO	10/27/2009	08-13555 (JMP)	48851	\$31,219.23

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
36	FERNANDEZ DEL REAL, VIRGILIO MA. DEL CARMEN FERNANDEZ ALONSO C/ PALOMAS #12 MARFIL GUANAJUATO, GTO, 36250 MEXICO	10/28/2009	08-13555 (JMP)	51791	\$337,465.10	FERNANDEZ DEL REAL, VIRGILIO MA. DEL CARMEN FERNANDEZ ALONSO C/ PALOMAS NUM 12 MARFIL GUANAJUATO, GTO, 36250 MEXICO	10/27/2009	08-13555 (JMP)	48849	\$337,465.10
37	FERNANDEZ DEL REAL, VIRGILIO & ESTELA CORDERO CABRERA C/PALOMAS #12 MARFIL GUANAJUATO, GTO, 36250 MEXICO	10/28/2009	08-13555 (JMP)	51790	\$110,010.64	FERNANDEZ DEL REAL, VIRGILIO ESTELA CORDERO CABRERA C/PALOMAS #12 MARFIL GUANAJUATO, GTO, 36250 MEXICO	10/27/2009	08-13555 (JMP)	48850	\$110,010.64
38	GARTNER, MECHTHILD MARDERWEG 55 DORSTEN, 46282 GERMANY	10/30/2009	08-13555 (JMP)	57122	\$42,708.00	GAERTNER, MECHTHILD MARDERWEG 55 DORSTEN, 46282 GERMANY	10/26/2009	08-13555 (JMP)	46664	\$42,708.00
39	GOLDFARB, DAVID 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	09/15/2009	08-13555 (JMP)	13062	Undetermined	GOLDFARB, DAVID 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	09/15/2009	08-13555 (JMP)	12843	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
40	GOLDMAN ASSOCIATES 17305 ST JAMES COURT BOCA RATON, FL 33496	09/21/2009	08-13555 (JMP)	26274	Undetermined	GOLDMAN ASSOCIATES 17305 ST JAMES COURT BOCA RATON, FL 33496	09/21/2009	08-13555 (JMP)	26273	Undetermined
41	GOLDMAN, MICHAEL 17305 ST JAMES COURT BOCA RATON, FL 33496	09/21/2009	08-13555 (JMP)	26270	Undetermined	GOLDMAN, MICHAEL 17305 ST JAMES COURT BOCA RATON, FL 33496	09/21/2009	08-13555 (JMP)	26269	Undetermined
42	GOLDSCHIEIN, STEVEN 2075 BLANCHE LANE MERRICK, NY 11566-5504	09/18/2009	08-13555 (JMP)	16238	Undetermined	GOLDSCHIEIN, STEVEN 2075 BLANCHE LANE MERRICK, NY 11566-5504	09/18/2009	08-13555 (JMP)	16237	Undetermined
43	GRAY, GLENN N. PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET - 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33386	\$396.00	GRAY, GLENN N ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19039	\$396.00
44	GRIEB, EDWARD 8 BRIARBERRY COURT LAKE GROVE, NY 11755	09/15/2009	08-13555 (JMP)	12847	Undetermined	GRIEB, EDWARD 8 BRIARBERRY COURT LAKE GROVE, NY 11755	09/15/2009	08-13555 (JMP)	12666	Undetermined
45	HARBER, LANA 33 RIVERSIDE DRIVE APT 12F NEW YORK, NY 10023	09/15/2009	08-13555 (JMP)	12671	Undetermined	HARBER, LANA 33 RIVERSIDE DRIVE APT 12F NEW YORK, NY 10023	09/15/2009	08-13555 (JMP)	12856	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
46	HOROWITZ, RUTH E. 975 PARK AVENUE, APT. 16 C NEW YORK, NY 10028	09/22/2009	08-13555 (JMP)	32781	Undetermined	HOROWITZ, RUTH E. 975 PARK AVENUE, APT. 16 C NEW YORK, NY 10028	09/22/2009	08-13555 (JMP)	32780	Undetermined
47	HUEN PO WAH AND LAI CHUN YING WINNIE FLAT E, 24/F, BLOCK 12 SCENEWAY GARDEN LAM TIN, KLN, HONG KONG	11/02/2009	08-13555 (JMP)	60909	\$21,821.73*	HUEN PO WAH & LAI CHUN YING WINNIE FLAT E, 24/F, BLOCK 12, SCENEWAY GARDEN LAM TIN KOWLOON, HONG KONG	10/30/2009	08-13555 (JMP)	57191	\$21,821.73*
48	JAMES, NOEL PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET - 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33385	\$396.00	JAMES, NOEL ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19033	\$396.00
49	KASSON, AMY 2 STRAWBERRY LANE WARREN, NJ 07059	09/21/2009	08-13555 (JMP)	22697	Undetermined	KASSON, AMY 2 STRAWBERRY LANE WARREN, NJ 07059	09/21/2009	08-13555 (JMP)	22698	Undetermined
50	KOLKMEIER, BERND ESCHENWEG 2A HAMBUHREN, D-29313 GERMANY	11/03/2009	08-13555 (JMP)	64123	\$35,437.50	KOLKMEIER, BERND ESCHENWEG 2 A HAMBUHREN, D-29313 GERMANY	10/22/2009	08-13555 (JMP)	44053	\$35,437.50

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
51	LAI KING CHUEN FLAT A 9/F BLOCK 1 PROVIDENT CENTRE NORTH POINT, HONG KONG	10/28/2009	08-13555 (JMP)	50483	\$100,000.00*	LAI KING CHUEN FLAT A, 9/F, BLOCK 1, PROVIDENT CENTRE NORTH POINT, HONG KONG	10/28/2009	08-13555 (JMP)	51807	\$100,000.00*
52	LEGA RAMOS, LUIS FERNANDO CALLE JULIO CARO BAROJA 42 MADRID, 28050 SPAIN	11/02/2009	08-13555 (JMP)	64027	\$84,906.00*	LEGA RAMOS, LUIS FERNANDO CL JULIO CARO BAROJA 42 MADRID, 28055 SPAIN	11/02/2009	08-13555 (JMP)	63713	\$84,906.00*
53	LONGACRE OPPORTUNITY FUND, L.P. TRANSFEROR: PUERTO SWAP FCCC CORP. 810 SEVENTH AVENUE, 33RD FLOOR ATTN: VLADIMIR JELISAVCIC NEW YORK, NY 10019	09/21/2009	08-13888 (JMP)	24915	\$232,719.64	LONGACRE OPPORTUNITY FUND, L.P. TRANSFEROR: PUERTO SWAP FCCC CORP. 810 SEVENTH AVENUE, 33RD FLOOR ATTN: VLADIMIR JELISAVCIC NEW YORK, NY 10019	09/21/2009	08-13888 (JMP)	24917	\$232,719.64

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
54	LOUIS EID, NADA HODA MACARON NEE LOUIS LOUIS EID ROSE MAY LOUIS LOUIS EID BNP PARIBAS WEALTH MANAGEMENT 10, BVD MALESHERBES PARIS, 75008 FRANCE	11/02/2009	08-13555 (JMP)	61116	\$290,507.00	LOUIS EID, NADA & HODA MACARON & ROSE MAY LOUIS BNP PARIBAS WEALTH MANAGEMENT ATTN: DAVID HOWARD 10, BVD MALESHERBES PARIS, 75008 FRANCE	10/28/2009	08-13555 (JMP)	50551	\$290,507.00
55	MARGREITER, HV LDA DANIEL-SWAROVSKI STRASSE 48 ABSAM, A-6067 AUSTRIA	11/04/2009	08-13555 (JMP)	64606	\$530,739.78	MARGREITER, HULDA DANIEL-SWARVSKI STRASSE 48 ABSAM, A-6067 AUSTRIA	10/21/2009	08-13555 (JMP)	42955	\$530,739.78
56	MERRILL LYNCH CREDIT PRODUCTS, LLC TRANSFEROR: TLP TRADING LLC ATTN: JEFFREY BENESH AND RON TOROK BANK OF AMERICA TOWER - 3RD FLOOR ONE BRYANT PARK NEW YORK, NY 10036	09/22/2009	08-13888 (JMP)	30805	\$4,039,784.00	MERRILL LYNCH CREDIT PRODUCTS, LLC TRANSFEROR: TLP TRADING LLC ATTN: JEFFREY BENESH AND RON TOROK BANK OF AMERICA TOWER - 3RD FLOOR ONE BRYANT PARK NEW YORK, NY 10036	09/21/2009	08-13888 (JMP)	20171	\$4,039,784.00*

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
57	META, ANDRES P. & COYAN, NICOLAS C/O GABRIEL G. MATARASSON MARVAL, O'FARRELL & MAIRAL AV. LEANDRO N. ALEM 928 FLOOR 7 BUENOS AIRES, C1001AAR ARGENTINA	09/18/2009	08-13901 (JMP)	18546	Undetermined	META, ANDRES P; COYAN, NICOLAS C/O GABRIEL G MATARASSO MARVAL, O'FARRELL & MAIRAL AV LEANDRO N ALEM 928 FLOOR 7 (C1001AAR) BUENOS AIRES, ARGENTINA	09/18/2009	08-13901 (JMP)	16000	Undetermined
58	MOLLER, MARTIN WEIMARSTRASSE 15 DREIEICH, 63303 GERMANY	09/24/2009		34744	\$45,790.00	MOLLER, MARTIN WEIMARSTRASSE 15 DREIEICH, 63303 GERMANY	02/06/2009	08-13555 (JMP)	2629	\$45,790.00
59	NICAISE, MARC & FANNY MEERTS RUE SAINT-VINCENT, 33 NAAST, 7062 BELGIUM	11/13/2009	08-13555 (JMP)	65523	\$17,658.00*	NICAISE, MARC & MEERTS, FANNY RUE SAINT-VINCENT, 33 NAAST, 7062 BELGIUM	10/27/2009	08-13555 (JMP)	64065	\$17,658.00
60	NIEMAN, ROGER R. 300 EAST 40TH ST NEW YORK, NY 10016	08/28/2009		9588	\$69,423.40*	NIEMAN, ROGER R. 300 EAST 40TH ST NEW YORK, NY 10016-2188	08/28/2009		9589	\$69,423.40*
61	NORDNET BANK AB BOX 14077 BROMMA, SE 16714 SWEDEN	12/23/2010	08-13555 (JMP)	67276	\$29,895.37	NORDNET BANK AB BOX 14077 BROMMA, SE 16714 SWEDEN	10/12/2010	08-13555 (JMP)	67128	\$29,895.37

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
62	O'DUFFY, GABRIEL 198 LOWER KILMACUD ROAD GOATSTOWN DUBLIN, 14 IRELAND	10/28/2009	08-13555 (JMP)	64066	\$375,225.00	O'DUFFY, GABRIEL 198 LOWER KILMACUD ROAD GOATSTOWN DUBLIN, 14 IRELAND	10/28/2009	08-13555 (JMP)	50250	\$375,225.00
63	ONG STEPHEN CHUA & ONG ELIZABETH YUTAN 4TH FLOOR FLAT A, GREENFIELD MANSION #8 KINGSTON STREET CAUSEWAY BAY, HONG KONG	10/23/2009	08-13555 (JMP)	45210	Undetermined	ONG, STEPHEN CHUA & ELIZABETH YUTAN 4TH FLOOR FLAT A GREENFIELD MANSION # 8 KINGSTON STREET CAUSEWAY BAY, HONG KONG	10/20/2009	08-13555 (JMP)	42686	Undetermined
64	ONG STEPHEN CHUA & ONG ELIZABETH YUTAN 4TH FLOOR FLAT A, GREENFIELD MANSION #8 KINGSTON STREET CAUSEWAY BAY, HONG KONG	10/23/2009	08-13555 (JMP)	45211	Undetermined	ONG STEPHEN CHUA & ELIZABETH YUTAN 4TH FLOOR FLAT A GREENFIELD MANSION # 8 KINGSTON STREET CAUSEWAY BAY, HONG KONG	10/20/2009	08-13555 (JMP)	42688	Undetermined
65	PESANTES, SERGIO ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19063	\$792.00	PESANTES, SERGIO PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBER STREET - 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33347	\$792.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
66	PIA STRADA, MARIA VIA ANGELO VIGANO 4 CARATE BRIANZA (MI), 20048 ITALY	02/18/2009	08-13555 (JMP)	2885	\$72,610.00	STRADA, MARIA PIA VIA ANGELO VIGANO 4 CARATE BRIANZA (MI), MI 20048 ITALY	02/17/2009	08-13555 (JMP)	2868	\$72,610.00
67	PIERRE, HEURTELOU NYPD PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET 3RD FL NEW YORK, NY 10007	09/18/2009		33350	\$792.00	PIERRE, HEURTELOU ATTN: NADINE POPE NYPD PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19060	\$792.00
68	PLATZ, JAMES ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19059	\$396.00	PLATZ, JAMES PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS ST 3RD FL NEW YORK, NY 10007	09/18/2009		33351	\$396.00
69	PRYOR, JEFFREY M. ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19058	\$396.00	PRYOR, JEFFREY M PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33352	\$396.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
70	PUERTO RICO FIXED INCOME FUND V INC ATTN: RICARDO RAMOS 250 MUNOZ RIVERA AVE 10TH FLOOR SAN JUAN, PR 00918	09/15/2009	08-13888 (JMP)	12797	\$202,364.25*	PUERTO RICO FIXED INCOME FUND V INC ATTN: RICARDO RAMOS 250 MUNOZ RIVERA AVE 10TH FLOOR SAN JUAN, PR 00918	09/15/2009	08-13888 (JMP)	12792	\$202,364.25*
71	PUERTO RICO FIXED INCOME FUND V INC ATTN: RICARDO RAMOS 250 MUNOZ RIVERA AVE 10TH FLOOR SAN JUAN, PR 00918	09/15/2009	08-13555 (JMP)	12798	\$202,321.19*	PUERTO RICO FIXED INCOME FUND V INC ATTN: RICARDO RAMOS 250 MUNOZ RIVERA AVE 10TH FLOOR SAN JUAN, PR 00918	09/15/2009	08-13555 (JMP)	12791	\$202,321.19*
72	RABASSA, AUGUSTIN ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET-3RD FLOOR NEW YORK, NY 10007	09/18/2009		19057	\$396.00	RABASSA, AUGUSTIN PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33353	\$396.00
73	RICCIUTO, GERARD ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET-3RD FLOOR NEW YORK, NY 10007	09/18/2009		19056	\$396.00	RICCIUTO, GERARD PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET - 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33354	\$396.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
74	RIVERA, HECTOR J. PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET - 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33355	\$1,188.00	RIVERA, HECTOR J. ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19055	\$1,188.00
75	RUSSO, THOMAS PATTON BOGGS LLP 1185 AVENUE OF THE AMERICAS 31ST FLOOR NEW YORK, NY 10036	09/15/2009	08-13555 (JMP)	12852	Undetermined	RUSSO, THOMAS PATTON BOGGS LLP 1185 AVENUE OF THE AMERICAS 31ST FLOOR NEW YORK, NY 10036	09/15/2009	08-13555 (JMP)	13060	Undetermined
76	SALVATORE, JULIANNE 309 101ST STREET BROOKLYN, NY 11209	09/08/2009	08-13555 (JMP)	10631	\$160,850.00	SALVATORE, JULIANNE 309 101ST STREET BROOKLYN, NY 11209	09/08/2009	08-13555 (JMP)	10632	\$160,850.00
77	SARDIS, JEFFREY 130 SAGAMORE DRIVE PLAINVIEW, NY 11803	09/22/2009		27409	\$1,200,000.00*	SARDIS, JEFFREY & LAUREN SARDIS 130 SAGAMORE DRIVE PLAINVIEW, NY 11803	09/22/2009		26347	\$1,200,000.00*
78	SCHAFER, KLAUS MOZARTSTRASSE 7 EHRINGSHAUSEN, 35630 GERMANY	11/04/2009	08-13555 (JMP)	64624	\$23,752.35	SCHAFER, KLAUS MOZARTSTRASSE 7 EHRINGSHAUSEN, 35630 GERMANY	11/03/2009	08-13555 (JMP)	64488	\$23,752.35

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OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
79	SCHMID, HANSJOUG DINGLINGERSTR 5 BIBERACH, 88400 GERMANY	10/30/2009	08-13555 (JMP)	57077	\$44,080.50	SCHMID, HANSJOUG SIMGLIMGERSTR. 5 BIBERACH, 88400 GERMANY	09/17/2009	08-13555 (JMP)	15200	\$44,080.50
80	SCHMITZ, HERMANN GARTENSTR. 36 MOERS, 47441 GERMANY	08/31/2009		9957	Undetermined	SCHMITZ, HERMANN GARTENSTR. 36 MOERS, 47441 GERMANY	01/09/2009	08-13555 (JMP)	1641	\$55,627.00
81	SCOTT, IAN C. 24 ORMOND AVENUE MDDSX HAMPTON, TW122RU UNITED KINGDOM	09/21/2009		25770	Undetermined	SCOTT, IAN C. 24 ORMOND AVENUE HAMPTON, MDDSX, TW122RU UNITED KINGDOM	09/21/2009		25769	Undetermined
82	SEARS, BRIAN 230 WEST 56TH APT 53C NEW YORK, NY 10019	09/21/2009	08-13555 (JMP)	24912	Undetermined	SEARS, BRIAN 230 WEST 56TH APT 53C NEW YORK, NY 10019	09/21/2009	08-13555 (JMP)	24911	Undetermined
83	SEARS, BRIAN 230 WEST 56TH APT 53C NEW YORK, NY 10019	09/21/2009	08-13555 (JMP)	24913	Undetermined	SEARS, BRIAN 230 WEST 56TH APT 53C NEW YORK, NY 10019	09/21/2009	08-13555 (JMP)	24914	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
84	SENIOR, MARION J 106 JAMAICA STREET STEPNEY LONDON, GT LON, E1 3HY UNITED KINGDOM	09/18/2009		18746	\$44,543.18	SENIOR, MARION J 106 JAMAICA STREET STEPNEY LONDON, EJ 3HY UNITED KINGDOM	09/18/2009	08-13555 (JMP)	18748	\$44,543.18
85	SENIOR, MARION J 106 JAMAICA STREET STEPNEY LONDON, E1 3HY UNITED KINGDOM	09/18/2009		18747	\$44,543.18	SENIOR, MARION J 106 JAMAICA STREET STEPNEY LONDON, EJ 3HY UNITED KINGDOM	09/18/2009	08-13555 (JMP)	18748	\$44,543.18
86	SENIOR, MARION J 106 JAMAICA STREET STEPNEY LONDON, E1 3HY UNITED KINGDOM	09/18/2009	08-13555 (JMP)	18749	\$44,543.18	SENIOR, MARION J 106 JAMAICA STREET STEPNEY LONDON, EJ 3HY UNITED KINGDOM	09/18/2009	08-13555 (JMP)	18748	\$44,543.18
87	SMITH, KRISTINE 371 HIGH MEADOW COURT WYCKOFF, NJ 07481	09/15/2009	08-13555 (JMP)	12676	Undetermined	SMITH, KRISTINE 371 HIGH MEADOW COURT WYCKOFF, NJ 07481	09/15/2009	08-13555 (JMP)	12842	Undetermined
88	SMYTH, EDWARD P. PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33327	\$396.00	SMYTH, EDWARD P. ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		19112	\$396.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
89	STATE OF CALIFORNIA FRANCHISE TAX BOARD SPECIAL PROCEDURES SECTION PO BOX 2952 SACRAMENTO, CA 95812- 2952	03/16/2009	08-13900 (JMP)	4099	\$2,439.46	FRANCHISE TAX BOARD, STATE OF CALIFORNIA, SPECIAL PROCEDURES SECTION P.O. BOX 2952 SACRAMENTO, CA 95812- 2952	03/13/2009	08-13900 (JMP)	3332	\$2,439.46
90	SULLIVAN, CHRISTIAN PAID DETIAL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33329	\$396.00	SULLIVAN, CHRISTIAN ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET-3RD FLOOR NEW YORK, NY 10007	09/18/2009	08-13555 (JMP)	19110	\$396.00
91	SWAN KHING GO C/O MEANDER 30 AMSTELVEEN, 1181 WN NETHERLANDS	10/28/2009	08-13555 (JMP)	54525	\$28,302.00	KHING GO, SWAN C/O MEANDER 30 AMSTELVEEN, 1181 WN NETHERLANDS	10/28/2009	08-13555 (JMP)	54112	\$28,302.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
92	TAIPEI FUBON COMMERICAL BANK CO., LTD. ATTN: ALEX FU & MORRIS HUANG 5F, NO. 169 JEN-AI ROAD, SECTION 4 TAIPEI, TAIWAN, PROVINCE OF CHINA	10/29/2009	08-13555 (JMP)	55281	\$26,949,173.00	TAIPEI FUBON COMMERCIAL BANK CO., LTD. ATTN: ALEX FU & MORRIS HUANG 5F, NO. 169 JEN-AI ROAD, SECTION 4 TAIPEI, TAIWAN, PROVINCE OF CHINA	10/30/2009	08-13555 (JMP)	59169	\$21,894,104.00
						TRANSFERRED TO: GOLDMAN, SACHS & CO. TRANSFEROR: TAIPEI FUBON COMMERCIAL BANK CO., LTD. ATTN: ANDREW CADITZ 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302				\$5,055,069.00
93	TARSITANO, MARIA CONCETTA VIA MAGNA GRECIA, NO. 8 FAGNANO CASTELLO, 87013 ITALY	07/10/2009	08-13555 (JMP)	5249	Undetermined	TARSITANO, MS. MARIA CONCETTA VIA MAGNA GRECIA NO. 8 FAGNANO C. (CONSENZA) ITALY	07/07/2009	08-13555 (JMP)	5170	\$8,280.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
94	TAVERAS, ROBIN NYPD PAID DETAILUNIT ATTN: NADINE POPE 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33330	\$396.00	TAVERAS, ROBIN ATTN: NADINE POPE NYPD PAID DETAILUNIT 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009	08-13555 (JMP)	19109	\$396.00
95	TEJERA, JUAN PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33331	\$396.00	TEJERA, JUAN ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009	08-13555 (JMP)	19108	\$396.00
96	TIRRE, RYAN C 35 ST. NICHOLAS TERRACE, # 37 NEW YORK, NY 10027	09/14/2009		12124	\$12,500.00	TIRRE, RYAN C. 35 ST. NICHOLAS TERRACE APARTMENT 37 NEW YORK, NY 10027	09/14/2009	08-13555 (JMP)	349	\$12,500.00
97	TIRRE, RYAN C 35 ST NICHOLAS TERRACE APARTMENT 37 NEW YORK, NY 10027	09/14/2009	08-13555 (JMP)	12125	\$12,500.00	TIRRE, RYAN C. 35 ST. NICHOLAS TERRACE APARTMENT 37 NEW YORK, NY 10027	09/14/2009	08-13555 (JMP)	349	\$12,500.00
98	TIRRE, RYAN C 35 ST NICHOLAS TERRACE APARTMENT 37 NEW YORK, NY 10027	09/14/2009	08-13555 (JMP)	12126	\$12,500.00	TIRRE, RYAN C. 35 ST. NICHOLAS TERRACE APARTMENT 37 NEW YORK, NY 10027	09/14/2009	08-13555 (JMP)	349	\$12,500.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
99	TIRRE, RYAN C 35 SAINT NICHOLAS TER APT 37 NEW YORK, NY 100272842	09/14/2009		12127	\$12,500.00	TIRRE, RYAN C. 35 ST. NICHOLAS TERRACE APARTMENT 37 NEW YORK, NY 10027	09/14/2009	08-13555 (JMP)	349	\$12,500.00
100	TIRRE, RYAN C 35 ST. NICHOLAS TERRACE APARTMENT 37 NEW YORK, NY 10027	09/14/2009	08-13555 (JMP)	12128	\$12,500.00	TIRRE, RYAN C. 35 ST. NICHOLAS TERRACE APARTMENT 37 NEW YORK, NY 10027	09/14/2009	08-13555 (JMP)	349	\$12,500.00
101	TONUCCI, PAOLO 16 ST MARKS CRESCENT LONDON, NW1 7TS UNITED KINGDOM	09/15/2009	08-13555 (JMP)	12848	Undetermined	TONUCCI, PAOLO 16 ST MARKS CRESCENT LONDON, NW1 7TS UNITED KINGDOM	09/15/2009	08-13555 (JMP)	12667	Undetermined
102	TOTENS SPAREBANK POSTBOKS 34 LENA, 2851 NORWAY	12/07/2010		67246	\$3,128,429.00	TOTENS SPAREBANK POSTBOKS 34 LENA, 2851 NORWAY	12/07/2010		67247	\$3,128,429.00
103	TROUT, ROGER C/O KENNETH J. BUECHLER, ESQ. SENDER & WASSERMAN, P.C. 1660 LINCOLN STREET, SUITE 2200 DENVER, CO 80264	09/21/2009	09-10560 (JMP)	24136	\$1,336,938.30	TROUT, ROGER C/O SENDER & WASSERMAN, P. C. ATTN: KENNETH J. BUECHLER, ESQ. 1660 LINCOLN STREET, SUITE 2200 DENVER, CO 80264	09/21/2009	09-10560 (JMP)	25708	\$1,336,938.30*

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
104	UVINO, WENDY M. 50 EAST 89TH STREET APT 22F NEW YORK, NY 10128	09/15/2009	08-13555 (JMP)	12672	Undetermined	UVINO, WENDY M. 50 E 89 ST APT 22F NEW YORK, NY 10128	09/15/2009	08-13555 (JMP)	12853	Undetermined
105	VALENTINE, CHRISTOPHER ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33332	\$396.00	VALENTINE, CHRISTOPHER ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009	08-13555 (JMP)	19107	\$396.00
106	VAN DER MEULEN, W.M. AND N. VAN DER MUELEN-BREEDENBACH BOSKLOANE 4 9255 JH TYTSJERK, NETHERLANDS	10/26/2009	08-13555 (JMP)	47663	\$36,326.35	VAN DER MEULEN, W.M. AND N. VAN DER MUELEN- BREEDENBACH BOSKLOANE 4 9255 JH TYTSJERK, NETHERLANDS	10/26/2009	08-13555 (JMP)	47637	\$36,326.35
107	VANDERBEEK, JEFFREY C/O WASSERMAN, JURISTA & STOLZ 225 MILLBURN AVE., P.O. BOX 1029 MILLBURN, NJ 07041	09/18/2009	08-13555 (JMP)	19714	\$61,133,734.00	VANDERBEEK, JEFFREY C/O WASSERMAN, JURISTA & STOLZ 225 MILLBURN AVE., P.O. BOX 1029 MILLBURN, NJ 07041	09/18/2009	08-13555 (JMP)	16478	\$61,133,734.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
108	VAZQUEZ JR., JUAN ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33334	\$396.00	VAZQUEZ JR., JUAN ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009	08-13555 (JMP)	19105	\$396.00
109	VAZQUEZ, ELVIS NYPD PAID DETAIL UNIT ATTN: NADINE POPE 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33333	\$396.00	VAZQUEZ, ELVIS ATTN: NADINE POPE NYPD PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009	08-13555 (JMP)	19106	\$396.00
110	VINK, S.M.C. WAGENAARSTRAAT 19 NAALDWIJK, 2671 TT NETHERLANDS	11/02/2009	08-13555 (JMP)	61967	\$2,840.20	VINK, S.M.C. WAGENAARSTRAAT 19 2671 TT NAALDWIJK, NETHERLANDS	11/02/2009	08-13555 (JMP)	61511	\$2,840.20
111	VON CZETTRITZ, CAROLINE FREIFRAU BERNHARD-BORST- STRASSE 5 MUNICH, 80637 GERMANY	11/02/2009	08-13555 (JMP)	62932	\$44,010.00	VON CZETTRITZ, CAROLINE FREIFRAU BERNHARD-BORST- STRASSE 5 MUNICH, 80637 GERMANY	10/26/2009	08-13555 (JMP)	46526	\$44,010.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
112	VON EBEN-WORLEE, DRS. ALBRECHT AND HANNELORE FOHRENBURG 6 SEEVETAL, 21218 GERMANY	09/30/2009	08-13555 (JMP)	35613	\$284,020.00	VON EBEN-WORLEE, ALBRECHT DR., AND HANNE- LORE FOHRENBURG 6 YEEVEFUL, 21218	09/25/2009	08-13555 (JMP)	34978	\$284,020.00
113	VUCKOVIC, JOSIP ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET 3RD FLOOR NEW YORK, NY 10007	09/18/2009		33335	\$396.00	VUCKOVIC, JOSIP ATTN: NADINE POPE PAID DETAIL UNIT 51 CHAMBERS STREET- 3RD FLOOR NEW YORK, NY 10007	09/18/2009	08-13555 (JMP)	19104	\$396.00
114	WALLACE FOUNDATION, THE 5 PENN PLAZA 7TH FLOOR NEW YORK, NY 10001	09/18/2009	08-13555 (JMP)	16930	\$480,000.00	WALLACE FOUNDATION, THE 5 PENN PLAZA 7TH FLOOR NEW YORK, NY 10001	09/18/2009	08-13555 (JMP)	16899	\$480,000.00
115	WALLACE, WILLIAM A. 95 MYSTIC DRIVE OSSINING, NY 10562	09/16/2009	08-13555 (JMP)	13736	\$123,329.70	WALLACE, WILLIAM A. 95 MYSTIC DRIVE OSSINING, NY 10562	09/16/2009	08-13555 (JMP)	13737	\$123,329.70
116	WEINSTEIN, STEPHEN 3401 OAK CANYON DR. BIRMINGHAM, AL 35243	08/17/2009	09-10560 (JMP)	8592	\$10,000.00	WEINSTEIN, STEVE 3401 OAK CANYON DR. BIRMINGHAM, AL 35243	08/17/2009	09-10560 (JMP)	8535	\$10,000.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 81: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
117	WEISS, ROGER J AND SUZANNE, AS CO- EXECUTORS OF THE ESTATE OF STEPHEN H WEISS ROGER J WEISS 181 HIGHLAND RD RYE, NY 10580	10/01/2009		35917	\$400,000.00*	WEISS, ROGER J AND SUZANNE, AS CO- EXECUTORS OF THE ESTATE OF STEPHEN H WEISS ROGER J WEISS 181 HIGHLAND RD RYE, NY 10580	10/01/2009		35916	\$400,000.00*
118	ZUSY, MARK 17 GRACEWOOD DRIVE MANHASSET, NY 11030	09/15/2009	08-13555 (JMP)	12846	Undetermined	ZUSY, MARK 17 GRACEWOOD DRIVE MANHASSET, NY 11030	09/15/2009	08-13555 (JMP)	13063	\$0.00
TOTAL					\$590,701,025.89					

* - Indicates claim contains unliquidated and/or undetermined amounts

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING DEBTORS' EIGHTY-FIRST
OMNIBUS OBJECTION TO CLAIMS (DUPLICATIVE CLAIMS)**

Upon the eighty-first omnibus objection to claims, dated January 13, 2011 (the "Eighty-First Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking disallowance and expungement of the Duplicative Claims on the grounds that such claims are duplicative of the corresponding Surviving Claims, either exactly or in substance, all as more fully described in the Eighty-First Omnibus Objection to Claims; and due and proper notice of the Eighty-First Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A attached to the Eighty-First Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Eighty-First Omnibus Objection to Claims.

management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Eighty-First Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Eighty-First Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Eighty-First Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Duplicative Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”) will remain on the claims register subject to the Debtors’ right to further object as set forth herein; and it is further

ORDERED that this Order supersedes all previous orders regarding the disposition of the Duplicative Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that all information included on and all documentation filed in support of any Duplicative Claims, including, but not limited to, derivative and guarantee questionnaires and supporting documentation, shall be treated as having been filed in support of the corresponding Surviving Claims; and is further

ORDERED that nothing in this Order or the disallowance and expungement of the Duplicative Claims constitutes any admission or finding with respect to any of the Surviving

Claims, and the Debtors' rights to object to the Surviving Claims on any basis are preserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Eighty-First Omnibus Objection to Claims under the heading "*Claims to be Disallowed and Expunged*" that is not listed on Exhibit 1 annexed hereto and (ii) any Surviving Claim; *provided, however*, that if the Court subsequently orders that a Surviving Claim is not appropriately duplicative of the corresponding Duplicative Claim, then the claims agent shall be authorized and directed to immediately reinstate such Duplicative Claim in these chapter 11 cases (the "Reinstated Claim"), and the rights of all interested parties with respect to the Reinstated Claim shall be expressly reserved; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE